

**CERTIFICATION OF ADMINISTRATIVE RULES
OF THE DEPARTMENT OF REVENUE
FILED WITH THE SECRETARY OF STATE
BRIAN P. KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the 17th of June, 2010.

GEORGIA DEPARTMENT OF REVENUE

Filing Date: June 17, 2010.

The Georgia Department of Revenue has adopted:

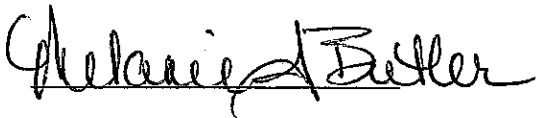
- Rule 560-10-30-.13, entitled "Nonresident Members of the Armed Services; Qualifications for Ad Valorem Tax Exemptions for Motor Vehicles."

The Georgia Department of Revenue has repealed the following rules with no new rules being adopted in their place at this time:

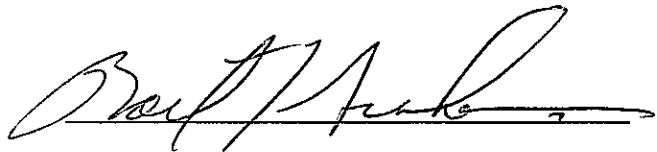
- Rule 375-2-2-.13 entitled, "Servicemen."
- Rule 560-10-5-.01 entitled, "When no Georgia License Plate is Required of Non-Resident Servicemen."
- Rule 560-10-5-.04 entitled, "Ad Valorem Taxes of the Automobiles of Georgia Servicemen."
- Rule 560-10-5-.05 entitled, "Ad Valorem Taxes and Tax Affidavits by Non-Resident Servicemen who Purchase Georgia License Plates."
- Rule 560-10-5-.06 entitled, "Residence or Non-Residence of Servicemen Defined."

The aforementioned Rules are being adopted and repealed under the authority of O.C.G.A. §§ 40-2-11, and 40-2-140.

Sworn to and subscribed before me this 17th day of June, 2010.



(Signature of Notary Public)
(Notary Public Seal)



Bart L. Graham
Commissioner
Georgia Department of Revenue

Notary Public, Rockdale County, Georgia
My Commission Expires Nov. 19, 2012

**RULES
OF
DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION**

**CHAPTER 560-10-30
TITLE AND REGISTRATION RECORD PROVISIONS**

560-10-30-.13 Nonresident Members of the Armed Services; Qualifications for Ad Valorem Tax Exemptions for Motor Vehicles.

(1) As used in this Regulation, the term:

(a) 'Dependent' shall mean:

1. The Servicemember's spouse, who is not a Georgia resident; or
2. The Servicemember's child, who is not a Georgia resident (as defined in Section 101(4) of Title 38 of United States Code); or
3. An individual, who is not a Georgia resident, for whom the Servicemember provided more than one-half of the individual's support for 180 days immediately preceding an application for relief under this Regulation.

(b) 'Servicemember' shall mean: Any active member of the armed services, who is not a Georgia resident, who is a citizen of the United States and meets all qualifications as set forth herein.

(2) a Servicemember may apply for an exemption pursuant to the federal Servicemembers Relief Act of 2009, from motor vehicle ad valorem taxes for:

(a) Any motor vehicles registered solely in the Servicemember's name;

(b) Any motor vehicles registered in the name of a Servicemember's nonresident Dependent.

(3) Each vehicle for which the Servicemember, or their Dependent seeks exemption the Servicemember shall provide the local county tax agent:

(a) An affidavit as set forth in this Regulation, certified by the Servicemember's commanding officer, and a notarized signature of the Servicemember stating that the Servicemember is:

1. An active armed services personnel member.
2. A citizen of the United States and nonresident of Georgia.
3. Stationed at a military instrumentality within the state of Georgia solely by virtue of military orders.

(b) If the exemption is being sought for a Dependent then the Servicemember shall also provide on the Affidavit:

1. Certification that the individual seeking to register the vehicle is a Dependent of such Servicemember.
2. A notarized signature of the Servicemember's Dependent stating that such Dependent is not a resident of Georgia.

Authority: O.C.G.A. §§ 48-2-12 and 48-5-471.

**RULES
OF
DEPARTMENT OF DRIVER SERVICES**

**CHAPTER 375-2-2
REGISTRATION AND LICENSING OF VEHICLES**

375-2-2-.13 - Repealed.

**RULES
OF
DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION**

**CHAPTER 560-10-5
MEMBER ARMED FORCES TAG PURCHASERS**

560-10-5-.01 – Repealed.

**RULES
OF
DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION**

**CHAPTER 560-10-5
MEMBER ARMED FORCES TAG PURCHASERS**

560-10-5-.04 – Repealed.

**RULES
OF
DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION**

**CHAPTER 560-10-5
MEMBER ARMED FORCES TAG PURCHASERS**

560-10-5-.05 – Repealed.

**RULES
OF
DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION**

**CHAPTER 560-10-5
MEMBER ARMED FORCES TAG PURCHASERS**

560-10-5-.06 – Repealed.